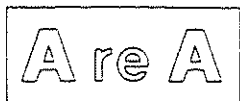


EXHIBIT H
TO THE CERTIFICATION OF BRIAN E. O'DONNELL
DATED APRIL 19, 2007

Railroad Ins. Underwriters v. Certain Underwriters at Lloyd's, London. et al.

07cv3071(LLS)



Affiliated Reinsurance Associations

15 Maiden Lane, Suite 800 • New York, NY 10038 • (212) 363-2950

RECEIVED

JOHN L. COMEAU
PRESIDENT

AUG 26 2005

EXCISE BOND UNDERWRITERS
RAILROAD INSURANCE UNDERWRITERS
REGISTERED MAIL INSURANCE ASSOCIATION

M. & M., LLP
Answered FILE

August 24, 2005

Ms. Ellen R. Clarke
Attorney at Law
Mendes & Mount, LLP
750 Seventh Avenue
New York, NY 10019-6829

Dear Ms. Clarke:

I am in receipt of your letter of August 18, 2005. The percentage changes used to calculate the shares of loss and expense are for internal use only to account for the insolvencies. This allowed us to reimburse fronting companies who made payments on behalf of other members.

Since participation percentages, as they appear on the Participation Sheets that were forwarded to all members and the reinsurers, have never changed and will not be changed, RIU feels that the information requested in your letter is for use by our members only and does not apply to the reinsurers.

Very truly yours,

A handwritten signature in dark ink, appearing to read "John L. Comeau", written over a horizontal line.
John L. Comeau

JLC:xm

cc: James T. Vitelli - RIU Chairman
Teresa Gallagher D'Asaro - Guy Carpenter & Co.
Mark Messent. Equitas